G.R.S. IX—5]

Previous references.

1914-15
S.R

File No. 94-14

Serial Nos 1-5

68 P

Later references.

S.R. 94-18, 85
4, 6, 6, 10, 12-13
R 234-24-(1-10)
Exc. 17-48 (1-2)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-5

Part B for Dec. 1916

SUBJECT

Inamdars' claims to Excise revenue

To the Excise Comr.
Comptrolling
All by Comrs.
No 82-3697-706 dated 30.12.16.
Issues revised rules
regulating inamdars' claims to
Excise revenue.

App. F. IX-4

Later
~~Previous~~ *References.*
S.R. 94-18 (4, 6, 6, 10, 12-13)
L.R. 234-24 (1-10)
Ex. 17-48 (1-2)
~~*Later References.*~~

1914-15
(S.R.)

File No. 94-14.
Serial Nos. 1-5.

GENERAL AND REVENUE SECRETARIAT

Serial Nos. 155

Part B for ~~Dec~~. 1916.

SUBJECT

Inamdar's claims to excise revenue.

To
The Excise Commr
The Comptroller
All ~~by~~ Commrs.
No. R. 3697-706 dt. 30-12-16.

Issues revised rules regulating inamdar's claims to Excise Revenue.

No C 33
20. 7. 15

G. R. S. 11] 191

GENERAL REVENUE SECRETARIAT.

(89.)

NOTES.

File No. 94-1(1)

SUBJECT HEADING. Expenses Attendant Revenue Inquiries in Villages.

From

No.	Dated	Received
Diary No.	Enclos.	Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

NOTES—First Sheet.

GPB—20,000—3-8-14

P.T.O.

(iii) If the former has no shop and no population, Government has to pay him nothing.

Exact number not known
Some out of 5 villages. (No loss)

2. S H O P R E N T.

1. In the case of all the 52 populated villages having no shops but groves, Government has to pay a share of the shop rent of the Taluks concerned, without any corresponding gain from the Inamdars.

To sum up, Government loses tree-tax in 69 cases, and gains tree rent in some out of 5 cases, and further loses shop rent in 52 cases

A revision of the rules of 1901 is necessary on account of the following considerations.

1. The difference of the Excise Revenue into the three elements of shop rent, tree-tax and tree rent, was unknown when alienations of the villages were made, but, nevertheless, it is safe to assume that what was intended to be enjoyed by the Inamdar must have been only the revenue derived from his own village.

For the realisation of the toddy revenue, there must be three conditions;

(i) There must be toddy yielding trees,

(ii) They must be tapped; and

(iii) The toddy drawn must be sold and consumed.

Now every party who facilitates the happening of any one of these conditions must naturally get his share of the revenue.

The principle of distribution of revenue according to the locality of consumption, as well as that involved in Rule 13 implies the existence of an outside Government agency, which compulsorily collects the several items, and distributes it according to those principles. In its absence, it is hardly conceivable that an Inamdar would allow himself to be exploited in the manner implied in these rules. As such an agency on behalf of the Inamdars did not certainly exist at the time of the alienations or for a long time afterwards, these principles could not have been recognised or even implied in the grants, and it is consequently unjust to the general tax-payer that the alienations should be construed so as to include benefits which were never intended.

2. (a) The principle r e locality of consumption is often defended on the analogy of the Madras-Mysore agreement. But it is to be noted that in the latter case, the parties concerned are two Governments whose powers to levy a new tax is beyond question,

and that analogy cannot hold good between Government which has an inherent right to levy a new tax, and an Inamdar whose rights are limited to the contents of his SANNAD, and who has absolutely no claim for any new sources of revenue imposed by the Soverign State.

(b) Further the agreement in question does not contain any principle of natural justice, but merely a convenient arrangement entered into by two States. Such an agreement does not, for example, exist between Mysore and Bombay, or even between Mysore and Madras as regards arrack, ganja or opium. There is therefore no reason why it should be recognised as between Government and priviloged Inamdars.

3. The combination of principles involved in Rule 13 is indefensible, and highly prejudicial to Governmental interests as indicated in previous note.

In the light of the above, it appears to be indisputable that the only safe principle for adoption is that each priviloged Inamdar should get that share of the toddy revenue which actually accrues in his village.

The following rule to be substituted for rules 9 to 14, is accordingly submitted for consideration:-

"The proprietor of an alienated village who is entitled to Excise Revenue from toddy shall, in future, get only the revenue actually accruing in his village, whether in the shape of rent for the shop or shops situated therein, or tree tax on the trees tapped in his village, or both, minus the local cess and the establishment charges at 6 per cent. of the revenue, or such other proportion as may be fixed from time to time."

Another question of exceptional importance that arises for consideration in this connection is whether the Inamdar should be allowed the benefit of future increases in Excise Revenue from toddy in the same way as he was allowed in the past.

This question involves the consideration of two points:-

(i) whether the Inamdar has any inherent right to future increases at all,

and

(ii) whether, in case he has not, he should be allowed the concession, on the analogy of the past.

As regards the first point it has to be urged that, firstly, the phenomenal increase (x) in Excise Revenue from toddy during the last 30 years is wholly due to State Regulation of the "Drink Traffic" and the advance of security and material prosperity on the beneficient activities

(x)		
1881-2	...	5,29,792
1886-7	...	5,79,480
1091-2	...	11,48,196
1896-7	...	14,38,143
1901-2	...	16,74,227
1906-7	...	18,66,485
1911-12	...	19,92,198
1912-13	...	22,26,016

of public persons.

The recognition in Mysore of the right of Inamdars to Excise Revenue from toddy is very exceptional, and is purely based on sentimental grounds. Inamdar cannot, therefore, claim the future increases also, IPSO FACTO, as the State which makes the gift of the extraordinary right necessarily has the power to limit the extent of the gift.

Thirdly, it has to be noted that the Government of the day could have alienated only what was then being realised. It could not have contemplated the alienation of what did not exist then, or what has since come into being owing to wholly extraneous causes.

With regard to the Second point, we have to note that,

Firstly, The Excise Revenue is an indirect tax on an article of luxury, nay on an article the consumption of which should be strictly regulated and kept at a minimum in the interests of public safety and prevention of crime. It is least felt by the payer, and is easily collected. The dictates of public Finance therefore require that its benefits should be exclusively secured to the State and that private rights if any, should be acquired outright,

(33

G. R. S. 12]

General and Revenue Secretariat.

File No. 9/4 of 1916

Serial No.

To be disposed of in Council.

81. The law has also delay the Go - in the line of usual diversion the time after Easter shall not be counted in the case of outstanding are settled

Date & Days

26/6

DS 26/6/16

6810 27.6.16

82. Please circulate a copy of the minutes of meeting of Committee. 5.8.16.

83 Govt Servants — To be dealt with in Comm Section. 5/8/1916

7/8/16

26.8.16. 29/8

NOTE—Contn. sheet.

GPB—70,000—17-12-15

(34

34x

G. R. S. 12]

General and Revenue Secretariat. | S R . File No. 94 of 1914.

Explanatory note. Z

Serial No. 84

A. The refund of Excise Revenue to Inamdars is at present based on the rules of 1901. These rules are defective and inequitable in practice for the following reasons:-

(1) Two different principles are applied in framing the rules, the first that the tree tax on a tree should go along with the shop rent to the person owning the shop for which the tree is tapped and secondly that an Inamdar who has no shops but only trees and who would therefore get nothing at all according to the above principle should also get a share of the Excise Revenue (rule 13).

(2) The result of the operation of these conflicting principles is to give an undue advantage to the man who has the shop and to make the Government pay in some cases more than what it actually collects (e.g. under rule 13 a portion of the Excise revenue is to be paid to an Inamdar even though the whole of the tree tax on the trees in the village might have been given away to another Inamdar who owned the shop for which the trees were tapped.)

(3) It was also felt that Inamdars were not entitled to the increases in the Excise Revenue for which they are not in any way responsible.

B.

NOTE—Contn. sheet.

GPB—70.000— 17-12-15

But this course is inadvisable owing to the heavy immediate outlay involved, and owing to the appearance of its being drastic.

The 2nd alternative is the minimum required by the Canons of public and natural justice. If it is accepted, the most satisfactory decision regarding maximum will be.

(i) to fix the shop-rent, at the average of the realisations during the three years prior to the passing of this rule, and

(ii) to fix the rate of tree tax, at Re.1-8-0 per date tree tapped (x), and calculating the revenue at that rate on the actual number of trees tapped in each year.

(x)
Tree-tax on other kinds of trees.-

Cocoanut	Rs.	2-6-0
Palmyra	"	1-12-0
Bagani	"	2-0-0
Dadasal	"	0-12-0

The fixing of the maximum will also necessarily involve provisions to the effect that if the actual realisation from shop rent is less than the maximum in any one year, the Inamdar will be entitled only to the lesser amount, and that if the rate of tree tax is lowered in any future year, the Inamdar can claim payment only at the lower rate.

These principles are embodied in the following rules, which are submitted for considerations.

"The shop rent payable under the foregoing rules shall be a fixed amount equivalent to the average realisation from this

this item in respect of the particular Inam shop during the last three official years, subject to the condition that such amount shall represent the maximum payable, and that if the actual realisation in any particular year is less, the Inamdar shall be entitled to that sum only with respect to that year."

Similarly the tree tax shall be calculated at a maximum rate of Re.1-8-0 per date tree, on the number of trees actually tapped within the limits of the Inam village during each year, subject to the condition that if the rate is reduced by Government at any future date, payment shall be made at such reduced rate for the time being.

----:o:O:o:------

H. K. S.

~~C.273~~
3.12.14.

No. D. 693.
29.5.15.

Subº

May the Note be circulated and brought up before a meeting of Council ?

Second member & Diwan

Dewan Jhalawar
16/11

I have seen a copy each of these notes to the Dewan & the other members on the very day I sent for this copy viz. 10/9. So we may bring this up informally at one early meeting of the Council

16/11

I have received a Copy. But I think it would be better to circulate this as a file with all the previous orders marked & differences suggested noted on.

24/11/14

This case may be included in the agenda.

17.11.14

C.S.
Include in the Agenda & continue until disposal

Informal list

Dewan 18/11

Circulated to the First member & the Extraordinary member with the printed papers available for reference. Included in the Agenda.

Dewan Jhalawar
3/12

Received back from First member today at 11.45 Am.

Dewan
15/12

The Second Member explained the case to the Council:

16th Dec 1914 (3

3

Dec.
Council

(1) 1 How many villages are concerned in this ..

(2) 2. What is the extent of revenue involved ?

(3) 3. Practice in matters of Inams: Probably no sanads have granted concession :—

4. Do no claims to be met under old rules — any future change proposed

Dues
16/12

5 Views said
Discrepancies if any consult persons interested & their come to settlement

Dues
16/12

4/1 A note on available information is ready — but complete information not available — See linked file :

Dues
4/1

Put up a memo calling for it from DR II in 5 days

Dues
17/12

Memo — Sent 18/12

4 SR 54-190 (14)

G.R.S. 13]

IMMEDIATE.

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Draft Rules regulating the Inamdars' rights to toddy revenue.

.....

1. Branch II.

1. How many villages are concerned in this?

2. What is the extent of revenue involved?

3. What is the practice in Madras and Bombay?

Probably no sannads have granted concession.

Information on the above points should be submitted to me in five days.

Draw 18/12

Mon 19/12

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—50,000—29-6-14

P 30

5 — Sdk 94-14 (5

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

2.

1. How many villages are concerned in this?

52 villages, out of the claims recognised by Govt.

2. What is the extent of revenue involved? If the new rules are given retrospective effect & so far as the information contained in the refund bills received by Govt, the revenue involved is as follows:-

(instead of To be credited by Govt. of the proceeds handed over to the Queen to the Privileged inamdars. Rs 48,050 4670.

of the claims kept in the suspend shelf in which the rights are likely to be recognised pending the revision of the rules, 12 have shops and groves, 2 shops only and 3 groves only. The revenue involved in these cases has to be ascertained only from the D.J. Registers or from the refund bills to be prepared later on.

17 villages

Also of the 23 orders recognising the present claims under Rule 13, details are not available

This is Suppond to mean Villages covered with toddy tax on trees outside the Inam village but tapped for Inam Shops.

A few bills have been sd — x prior to 1909 allowing toddy tax on 'outside' trees to the Shopkeeping Inamdar these amounts ~~are~~ paid to the parties — These are also included in this.

12560 - 82492 } Special Camp figure 43380 } dt of 31/5/16

48050 - 4670 } as figure 43380 } on 24/12/14.

The claim of Yelandur Jagirs is not included for want of information. The claim is still undecided.

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—50,000—29-6-14

6 SC 94-14 (6)

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

as to the trees tapped for gut shops or the privileged viaan shops. Hence the effect of the new rule in regard to these claims cannot be now traced.

Enquiry will also be necessary to ascertain whether any privileged viandars' trees have been tapped for a gut shop, as under the new rule the tree tax on such trees has to be given to the privileged viandar and not to gut, as at present.

3. What is the practice in Madras or Bombay?

(Page 4 of the Printed edition para 6).

[In the order ~~page~~ no: 196978 dy 2/12/1887 it is stated that the right to this excise duty is peculiar to Mysore].

In Madras.

In the terms of the permanent sanad issued in Madras, it is stated that the permanent assessment

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—50,000—29-6-14

7 8a 54-14 (9

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

of land tax is exclusive of Abkari or tax on the sale of spirituous liquors. So it may be taken to be a monopoly of Govt or this item of revenue is ~~fixed~~ fixable taken into account when the permanent assessment is fixed.

Paras 153 & 156 of the Madras Board of Revenue Standing orders Vol II.

In Bombay.

There is some provision for compensation for the abolition of abkari privileges. If the principles of the summary settlement are accepted by the holders of such ~~settlement~~ allowances, the amount of allowance is reduced. The right to abkari is scarcely to be found alienated along with the village in the terms of the Sanad; but actual enjoyment of

This is based on insufficient data and conveys no clear meaning.
he
28/11

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—10,000—10-6-14

1087 8 SR 94-14 (95

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Page 61 of Vol I of the Bombay Rev Dept Standing orders.

Page 2 of the Report, clause (a) under paragraph 5.

such revenue is considered sufficient to embrace this right.

It is also seen from the Admin Report (Bombay Exec) for 1912-13, that the abkari rights of certain talookas and the todd revenue of certain portions of small states are leased to Govt by owners thereof for some money compensation.

No. 73 dated 28/12/14

(Ulster)

28/12

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—10,000—10-6-14

9 SR 94-14-

(9)

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

This is in connection with the consideration of the draft rules regulating the Indian's rights to today revenue — (pending in the Council Section).

DD
8/1/14

was

Fl mis 1087 of 14 7.5.

3
A draft is subd as directed by the Ft Secy in person.

hs
..73
8/1/15.

hs
8.1.15

4
The draft is too brief I think for understanding what we require: we may refer to the local rule to which objections are taken and call for information.

5 One can put up a more comprehensive draft

Dreu
8/1

6 Draft is herewith subd.

hs
13/1/15.

hs
13/1

7
Mr A V. Ramnathan who has dealt with this matter may kindly favour me with his suggestions

Dreu
15/1

8 Revised draft subd as per personal discussion with Consultation Mr S. Ramaswamy.

Dm
29/1

Seen

9 I have perused a revised draft covering the information we now require. If may be approved.

Dreu
29/1
hs

Second Member & Dewan

To the draft may be approved

Seen

read by me at 5-10 4/1.

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—10,000—10-6-14

4125
29-1-15

11 Draft approved 25/1 by Dewan

Dreu 26/1

hs
2.6/1

12 Dreu on Monday Dreu 30/1 hs

30.1.15 am

10

3307

17

(10)

F. R. S. 12]

General and Revenue Secretariat.

S R File No. 94 of 1914.

Serial No.	
1.	To the Dy A. Resident in Mysore Pol 746 dy the 2-2-15. Requests to be informed of the practice prevailing in the Madras and Bombay Presidencies in the matter of inamdars rights to the toddy revenue of their villages or Jaghirs.
2.	From the Same Officer. No. 1250 dy 20/2/15. Forwards a copy of letter no 322 A/15-1 dy the 15th Feby 15 from the Chief Secretary to the Govt of Madras to the effect that the inamdar is in the same position as any other owner of toddy trees and that he has no share in the abkari revenue, tree tax or rentals of shops. 13. Subd for orders. May the information from the Bombay Govt be awaited? Mr. 70 Gbpk 24/2/15. 14 Yes. may be awaited 15 Subd for perusal 2nd member) 25/2 To see 27/2
3.	From the Same Officer. No: 2111 dy the 24/3/15.

NOTE—Contn. sheet.

GPB—25,000—2-11-14

Forwards Ltr

3307 & 3911 11

G. R. S. 12]

General and Revenue Secretariat.

GR File No. 9/4 of 1914

Serial No.	
3	Forwards a copy of letter no: 3295 of the 9/3/15 from the Chief Secretary to the Govt of Bombay & the Hon'ble the Resident in Mysore in the matter of Inamdars' rights to the levy of revenue of their estates in the Bombay Presidency.
	17 Under Sec 20 of the Bombay Abkari Act V of 1878 Toddy tax was levied and the same was payable to Govt. Sections 64, 65 & 66 contain provision relating to certain rights and immunities in respect of Abkari revenue of estates in the island of Salsette which were assigned by the East India Co. under an indenture in favour of certain persons. But these privileges to have been withdrawn on payment of money compensation. These sections have been repealed later on.
	18 There is a provision in the rules of GOI regarding the lump sum payment if the inamdars assign their rights to Govt. But no inamdar appears to have expressed his intention to do so.
	19 Submd.

(Rule 25) Page 125 of the Mysore State Manual

The letters from Bombay & Madras indicate that in those provinces the rights of Inamdars to Toddy revenue is not recognised by Govt.

2/4

The matter may be submitted for orders after the report is received

1/4/15

NOTE—Contn. sheet

GPB—25,000—22-3-15

C.S. Rep dtd 9/4

Put up.

GOVERNMENT OF MYSORE

Hassan

12.5.15.

20.

Dear Mr Ramaiya.

The Second Member understands that some representation about proposed reduction in Mudras and Branches Presidency is likely to be made to Imperial Finance Dept by Retrenchment Committee, but has been called for.

He wishes to know

Where the information
has been received. We
would like to have
a short note. Ian is
Secretary. Kindly submit
the marks to him and
drop me a line.

Yours truly

J. V. Thiruvengadam

(60 15

1911 13

G. R. S. 12]

General and Revenue Secretariat. | File No. 94 of 1914.

Serial No.

25. From the information received through the Residency it is seen that in the Madras Presidency an inamdar is in the same position as any other owner of toddy trees, and that he has no share in the abkari revenue (tree tax or rentals of shops). In the Bombay Presidency the abkari rights of Inamdars were extinguished on payment of compensation and now tree-tax ~~fees~~ levied on trees in inam villages is entirely a Govt asset and no compensation is given to the inamdar on this account.

26. In this connection attention is also invited to paragraphs 18 & 19 supra.

Sec) 27 The file is submitted to 2nd member 14/5

14/5/15

2nd member

15/5/15

28 The information we need & can however only be submitted when we - The subject may be taken up for consideration at a meeting of the Council in July next

Secy) 25/5

C.S. queer 28/5

29. Yes

C.S. 1717

GPB—25,000—22-3-15

NOTE—Contn. sheet.

267
17.7.15

16/7/15

14

(4)

Rules regarding Inamdars' rights to toddy revenue.

[F. R. S. 12]

General and Revenue Secretariat. | SA File No. 94 of 1914.

Serial No.	
30	The papers are forwarded with compliments to the Secretary to Government, Revenue Department, for study as desired by the Second Member of Council. Douglas 4/V
31.	Returned after perusal. for 8/7/15

NOTE—Contn. sheet.

GPB—25,000—22-3-15

15

(15)

R. S. 12]

General and Revenue Secretariat.

SR File No. 94 of 1914

Serial No.	
	(33) A draft prepared according to the instructions of the 2nd member is sent for approval.
	Instead of renumbering the rules, there is an alternative Course, and that is revise rules 10 & 15 under the new principle now laid down: But on the whole the Course proposed in the draft is fairly Correct.
	(34) If the draft is approved it may be sent demi-officially to the Excise Commr for opinion & then passed through the Council
	2/10/15
	2nd member
	34. Before opening can draft,

NOTE—Contn. sheet.

GPE—65,000—17-C-12.

General and Revenue Secretariat.

SR File No. 94 of 1914

Serial No.	
	I should like to know what – if he can be – was to say. Please send him a copy of the draft-document officially with a request that it may be returned within 3 days with his opinion. When I last met him a copy of my note, he expressed his agreement with views embodied in the note.
	2/10/15
35.	We ought to be requested to do the needful & obtain the Excise Comr's reply to 2° Member 2/10/15
36.	Draft-Subd. 2/10/15
37.	D.O. dated 4.10.15 from Excise Comr saying that for is in possession of his views which are contained in the his note (in the file) and enquiring if Govt. still want a further opinion from him is herewith submitted for orders. (Revised) 5/10/15 2° Member 5/10/15

NOTE—Contn. sheet.

GPB—6,000—7-6-12.

(19)

'. R. S. 12]

General and Revenue Secretariat.

SR File No. 94 of 1916.

Serial No.

38. We are we directed in pursuance of the views of the Secretary to have another parleying in a Note which he sent some time last year. We want him to know to us his proposed D.O. carefully & favour us with his opinion, if any. The draft D.O is more elaborate than the Note that was furnished to him & it seems therefore necessary that the Secretary should be given a chance to express his opinion on this. A very early reply may be requested.

Well
5/10/15

39 Please issue a D.O to him as above

WH 5/10/15

Draft D.O sent.
DP
5/10/15.

Hy G.

40 The Excise Comm's D.O of 7.10.15 is submitted. The minor verbal alterations suggested by him may all be accepted.

Rev Secy) HG 7.10.15

WH 7/10/15

2nd M Secy

41. I have made a few verbal

NOTE—Contn. sheet.

GIP—65,000—17-6-12.

(15)

F. R. S. 12]

General and Revenue Secretariat.

SR File No. 94 of 1914.

Serial No.

alterations & suggestions which may be noted & a fresh type-copy of the S.D. put up for circulation among the members of Govt. before taking it up for consideration at a very early meeting of the Council. Spare copies of the draft type copy of the may be supplied to the members when

20/12/15

42. Br II for early action as above

24/11/15

attended to Separately by 26/11

Six copies are herewith submitted

By Post 26/11

Recd back

(Gl-Sec)

By 25/11

by 26/11

C-S on duty 28/11

43. I have noted my views for discussion.

20/12/15

44. Seen by the Extraordinary Member

20-12-15.

21/12

45. Informally discussed on 22/12/15

22/12/15

46. Copies of the 1st Member's note to be sent to Dewan & other Members.

NOTE—Contn. sheet.

GPB—20,000—30-6-15

(16)

1911 19

G. R. S. 12]

General and Revenue Secretariat.

S R File No. 94 of 1916

Serial No.

49. The file also should be Circulated but not to the 18th member who wants to see it in a final form

Put 22/12/15

Ken 22/12

Cancel

48. The following letter will be sent to the S. of I. Dept. Draft 611

Copy & 2 Notes should be sent to the Finance Dept for opinion Draft 671

5/1/16

Put 6/1/16

11. 1 16.

49. (Note by Finl Secy is also put up.) Draft 1311

3597

13-1-16

NOTE—Contn. sheet.

GPB—20,000—30-6-15

C. 44 (22)

20

G. R. S. 12]

General and Revenue Secretariat.

SR File No. 94 of 1914

Serial No.

50. The accompanying draft order in regard to revision of rules relating to Inamdars' claim to toddy revenue and a copy of the Note of the First Member of Council thereon, are forwarded, with compliments, to the Financial Secretary to Government, for favour of opinion, at a very early date.

The Judicial Comr before the Council on 9/1

973

Drue 9/1

8/1

5/1.) The financial effect of proposed Rule 9 (i) may be a gain or a loss to Govt. The Excise Commr may be asked to give a rough idea of the result.

2) All the other rules in the draft are financially ~~favourable~~ acceptable from the Govt.'s point of view.

Drue 10/1

C.S.

10/1

NOTE—Contn. sheet.

GPB—20,000—30-6-15.

S.R. 94-14 21

(24)

Extract from the Proceedings of the 374th Meeting of the Council of His Highness the Maharaja, held at Bangalore, on the 2nd February 1916.

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13. SUBJECT. - (Clause viii of the Schedule).

Draft rules regarding Inamdars' rights to toddy revenue.

OPINION OF THE COUNCIL.

52. The draft rules may be published so that any representations received in the matter may be duly heard before passing final orders.

Sd. M. VISVESVARAYA,
Dewan of Mysore.

"EXTRACT"

D. M. Narasinga Rao 3/2

Secretary to Government,
General Department.

W. D. 1364—GPB—500—14-12-15

G. R. S. 12].

General and Revenue Secretariat.

SR File No. 94 of 1914.

Serial No.

Extract from the Proceedings of the Council is put up.

Forwarded with compliments to the Secretary to Government, Revenue Department, for favour of necessary further action.

By Order,

D. M. Narasinga Rao
Secretary to Government,
General Department.

3/2

B V ii

MT 8/2/16

Submitted. The draft is put up as per personal instructions from the Assistant-Secretary.
Three

53
Submitted with a draft notification inviting the opinion of the public within two months of the date of publication.
MT 5/2/16 (Porter)
4/2/16.
7.

K 8-2-16.

2 Demands MT 8/2/16

54. I doubt the expediency of publishing these Rules for public criticism. It cannot be considered as a Legislative measure open to public at large. The proposed changes only affect a very small number of interested Zamindars. I want the matter to be re-considered after the usual inquiries. I am against publishing.
9/2/16

Submitted. By Weigall No 195 of 1911, the Zamindars were given to understand that they would be consulted.

NOTE—Contn. sheet.

W. D./135—GPB—200—29-7-15

R. S. 12]

General and Revenue Secretariat.

S.R. File No. 94 of 1914.

Serial No.	
	DM 10/2/16 Dr Thomas Hon 10/2
4200 10.2.16	55. Please bring up at the next meeting of Council. 12.2.16. DO
	DM 12/2/16 Asst Sec? Hon 12/2
	C.S. suppl. paper 56. 14/2 Council The draft notification as it now stands revised 1672 paper
	57. A typed copy of the draft notification is submitted. Mr. Hon. 24/2/16. (Received) hg 24/2
	DM 24/2/16 2nd Member
	58 Draft approved by Second Member. BOS 25/2/16
	DM 25/2/16
	59 Issue Papers. hg 26/2
	H 4182 dy 28/2/1916. Notifies the changes proposed and invites the views & suggestions of the public within 3 months from the date

NOTE—Contn. sheet.

GPB—20,000—30-6-15.

R. S. 12]

General and Revenue Secretariat. | S R File No. 94 of 1914.

Serial No.	
60.	That this Stage may make
120/6.4.16	useful evidence — they are as follows
	1. The draftsman needs give
	the discussions that led to the
	enactment of the rule — may be
	brief. —
	2. The principle only — may be
	stated. This is in no way against
	the vested rights of the Inamdars.
	3. Adopt the average
	calculation principle — under stop
	rent. Agree with the Collector
	first mentioned that the Inamdar
	is entitled to the actuals
	4. No Inamdar is likely to
	avail himself of the 20 years
	purchase — Considering how fluctuating
	the income is, & how much uncertainty
	is in the future regarding
	change of Excise policy.
	Further the rate is to be
	decided on the average of
	preceding 3 years. This may be
	very prejudicial to Govt.
	I am not in favour of buying them
	out & paying such a heavy
	compensation

NOTE—Contn. sheet.

GPB—20,000—30-6-15.

(25)

25

G. R. S. 12]

General and Revenue Secretariat. | S R File No. 94 of 1914.

Serial No.	
	61. Whether the amount involved is not large — Rs 4640 - if I have correctly read the note - a if the old privilege of the Inamdars is continued an equitable basis is to be devised - according to his village - there can be no hardship nor loss to Govt. I also the Inamdar is entitled to all increased increments under this - once his claim to enjoy the old privilege - undisturbed, is conceded.
✓	I also think that old claims should not be settled up under the old rules & the new rule may come into force from the next year. GJ 7.4
	62. The next order has to be taken into consideration after
	28/5/16 in the light of the views and suggestions of the public. The criticisms of the 1st minute can also be considered. But the last criticism of the 1st minute requires subordinate as it refers

The difference is Rs 95,000/- as given Calculated by Rs 25 Govt Vide Flag R

NOTE—Contn. sheet.

GPB—20,000—30-6-15.

General and Revenue Secretariat.

SR File No. 94 of 1914.

Serial No.	
	Re Settlement of pending Cases
	PT 7/4/16
	Dr Swan
5397 7-4-16	
	63 The First Member's views may also be considered when the draft rules now published are discussed at the end of this month.
	64 The Revenue Secretary should be good enough to collect all the criticisms and suggestions made in connection with the Rules and have them arranged in the order of their importance with suitable remarks and suggestions.
	6.5.16. RB
	65 Sec'y to Govt B & H Have opinions & suggestions been received till now?
	PT 10/5/16
	66.
None.	Excepting a few articles in the Karnataka which were Separately submitted.
	Record. 10/5/16

NOTE—Contn. sheet.

GPB—20,000—30-6-15.

G. R. S. 12]

General and Revenue Secretariat. | SR File No. 94 of 1914.

Serial No.	
	67/ The Dewan's order does not refer to the settlement of old claims MT 15/5/16
283 15.5.16	Read ✓ P. M. Enclosed 68. Magisterial and above early meeting of the Council MT 16.5.16
69.1 16.5.16	MT 16/5/16 Dewan 69. This has been given by the Undersecretary to the Dewan for tabulating the suggestions as stated by the Dewan in paras 3 & 4 above. Undersecretary will do this urgently & bring up here MT 2/6/16
in 3 days 2/6/16	

NOTE—Contn. sheet.

GPB—70,000—17-12-15

G. R. S. 12]

General and Revenue Secretariat. | SR. File No. 94 of 1914.

Serial No.

Fly O.
The two statements and the opinions expressed are kept separately in the file kept below.

70 Two Statements are herewith submitted. One are containing the points noted in the representations grouped together ~~with~~ with the remarks against each and the other containing the points suggested in each representation.

Sd/-
24/6/16.

71 The objections ~~raised to the~~ advanced against the proposed rules are mainly with regard to 1) the short period given for opinions

2) the new principle of placing true tax to the ~~Inamdar in whose~~ proprietor of the village where the tree is situated & not to the proprietor of the village where the shop served by the tree is located.

3) the fixing of maximum limit to the amount payable to the Inamdars.

72. It may be stated that ~~which~~ all the opinions ~~not~~ received are against item No 2 above with the exception of one letter in the Karnataka of date 26.4.'16 which supports the principle.

73. Regarding the period given it may be stated that ~~only~~ the persons who have given Opinions have not complained of shortness of time but only those who have not

NOTE—Contn. sheet.

GPB—70.000—17-12-15

G. R. S. 12]

General and Revenue Secretariat. | SR. File No. 94 of 1914.

Serial No.

Given any specific opinion at all but merely want more time. The time given may be regarded as adequate. The subject has been under consideration for a number of years.

74. Regarding 2, it was suggested by adopting this principle that the anomalies in the existing rules due to the mixing up of two different principles can be avoided. Under the Karnataka letter referred to above, agrees to the proposed rule which also meets with the approval of the Excise Commr., and the late 1st Member and the Ex. Manjunda Rao is urged in the several representations locality of consumption is the test in the amount strictly, nothing will be payable to Amildars who have only toddy shops and their pointers may not be accepted of them and will be opposed to present rule 13 which gives them a share in the Excise Revenue.

S. & W.

75. It may also be mentioned that during the farming period, the Grove farm rent was allowed to be paid to the proprietor of the village containing the grove farm and not

NOTE—Contn. sheet.

GPB—70,000—17-12-15

G. R. S. 12]

General and Revenue Secretariat. | S R File No. 94 of 1916.

Serial No.

to the proprietor of the village where the shop was located. (Rule 2 of the rules of 2nd August 1901).

76 Regarding item 3 viz the question of unearned increments, the analogy of the compensation given for arrack revenue in a few cases may be cited in support. In these cases the right for arrack revenue was compounded by the payment of a fixed amount and it has been considered that Inamdars should not be allowed to participate in the increments which they had no ~~are not~~ contributed in any manner. This principle is however objected to by almost all the people who have ~~sent up representations~~ given their opinions and also by the late 1st Member and the present 1st Member.

Page 1-a in Flag Z

Pages 37 & 38 in Flag J.

W

Reserved

Sd. 22/6/16.

77. The revision of the rules as to ~~as~~ affects the forest revenue of Jelandur Jaghir, & the Jaghirdar's letter on the subject

NOTE—Contn. sheet.

31

G. R. S. 12]

General and Revenue Secretariat.

File No. 94 of 1914

Serial No.

is worth careful perusal.

On the other hand, the letter of the then Dewan of Mysore Dt (& late 2nd member) (which is in the file relating to the [X] Gelandur Jaghir's claim to toddy revenue) merits careful attention

In fact the question of revenue must have been forced on the attention of Govt on account of the circumstances in the case of Gelandur Jaghir which sets the toddy mostly from Govt groves & not from groves in the Jaghir itself

78. By way of analogy & not as a similar case, the arrangement in force between the C & M State & the Mysore State regarding the tree-tax on trees in the State

[X] This is also coming before Council

NOTE—Contn. sheet.

GPB—70,000—17-12-15

Tahsildars 1409

32

(37

G. R. S. 12]

General and Revenue Secretariat.

File No. 9/16 of 1916.

Serial No.

tapped for Shops in the Ca
se Station. may also be

referred to. In this case
the question of revising the
arrangements is being dealt
with separately.

79.
The principle that the
tree-tax should be
credited to the locality
of Consumption governs the
arrangements which
prevail on the frontier
between the Madras Pres.
& Mysore (P 73. Vol I Excise
manual).

This is also the principle
underlying the rules now
stated to be revised

Sd 24/6/16

209
26.6.16

1st Members
D Secretary

80 I think the matter may

NOTE—Contn. sheet.

G. R. S. 12]

General and Revenue Secretariat. | SR File No. 94 of 1914.

Serial No.

85.

B. To remove these defects Mr.Kantaraj Urs proposed -

Flag A

(1) to give tree tax and shop rent to the village in which ~~it accrued~~ each accrues.

(2) to adopt this as the only principle from the very beginning of the tree-tax period i.e. from 1898-9.

(3) to place maximum limits to the amounts of shop rent and tree tax receivable by Inamdars;

(4) to provide for buying up the right by a lumpsum payment.

B

Messrs. Banerji and Nanjundayya agree to the adoption of the principle B (1) but are against giving retrospective effect to revised rules as in B (2) and to fix maximum limits as in B (3) on the ground that it is opposed to the Inam claim. They are not in favour of buying up the rights as in B (4) and would apply the revised rules only for the period subsequent to their introduction and not for old periods. There are two draft orders according to both views.

C

The draft order according to the views of Messrs. Banerji and Nanjundayya is more favourable to the Inamdars. Either of them, if adopted, will clear up all difficulties now felt.

86. A copy of the rules as now revised is appended

NOTE—Contn. sheet.

GPB—70,000- 17-12-15

Serial No.

E

appended to the alternative draft.

87 Another draft letter to the Excise Commissioner is proposed for solving the difficulties pointed out in applying the old rules in practice.

88 An abstract statement of criticisms published in the newspapers and advanced by individuals against the proposed amendment of the rules relating to the claims of Inamdars to excise revenue is also submitted.

2nd Member.) 20/9/1916

20.9.16 89

121 20.9

May be circulated again & the Senior Member of Council thereafter for final decision at an early meeting. My Mrs are already in need.

67 20.9

90 Genl Secy. - In favour of modified action 20-9-1916

First Member.) Date 20/9

91. File first rec.d 5 pm. I have not yet had time to peruse it & be prepared for discussion at tomorrow's meeting. It is an important subject & may be taken up for discussion after the Council meeting

20/9 20/9

NOTE—Contn. sheet.

GPB—70,000—17-12-15

SR9414

(Office notes)

92. The questions raised on page 35, items (b) 1 to 4 may be discussed at the meeting and then a draft may be prepared according to the decision arrived at tomorrow.

Submitted to Secretary

93. The papers relating to the Iraindars' claims to toddy revenue have been perused by the Dewan - wan and the Dewans orders are indicated in the note above -

B. V. Lakshmana Rao
29.10.16

S.R. 94-14-1 38 (38)

REVENUE.

94. *No. Fl.* 4182—*S. R.* 94-14-1, *dated* 28*th February* 1916.

Some difficulties having arisen in the working of the rules contained in Government Order No. 2074-83—R. F. 166-92, dated the 2nd August 1901, regarding the settlement of Inamdars' claims to the excise revenue from toddy of their villages during the tree-tax period, it is proposed to revise them as indicated below and to apply the modified rules for dealing with all cases during the tree-tax period.

(1) To substitute the following Rules for Rules 9 to 15 :—

9 (i) The proprietor of an alienated village who is entitled to excise revenue from toddy shall get only the *revenue actually accruing in his village*, whether in the shape of rent for the shop or shops situated therein, or the tree-tax on the trees tapped in his village (irrespective of the location of the shop for which they are tapped) or both, *minus* the local cess thereon and establishment charges at 6 per cent of the revenue or such other rate as may be fixed from time to time.

(ii) The shop rent payable under the foregoing rule from 1915-16, onwards shall be the amount realised as such in any year subject to the condition that it shall not exceed at any time the average realization from this item in respect of the particular Inam shop during the three official years preceding 1915-16.

(iii) Similarly the tree tax from 1915-16, onwards shall be calculated at the marginally noted rates on the number of trees actually tapped within the limits of the Inam village during each year subject to the condition that if the rate is reduced by Government at any future date, payment shall be made only at such reduced rate for the time being.

	Rs.	a.	p.
Date	1	8	0
Cocoanut	2	6	0
Palmyra	1	12	0
Bagani	2	0	0

(2) To read for "reasonable.....above" in existing Rule 24 "compensation equal to 20 times the average annual amount actually paid in respect of that shop during the preceding three years." This will apply only to cases in which shops belonging to or situated in alienated villages are closed *permanently*.

(3) To substitute for Rule 25 the following :—

"Whenever an Inamdar entitled to excise revenue from toddy is willing to compound his right to shop rent, Government will be prepared to sanction an immediate payment of 20 times the average annual amount actually received by him in respect of that shop during the preceding three years."

2. Before finally passing the modifications, Government will be glad to receive within a period of three months from this date the views and suggestions, if any, of the public thereon.

By Order,
V. R. THYAGARAJA IYER,
Secretary to Government,
Revenue Department.

94. Council decision

Inam revenue.

Omit for the present

1

20

Inam revenue

be Inam revenue omitted for the present

Dismissals may be ordered for inability [illegible] to decide whether rights may not be [illegible] over. Extinguished by purchase.

No retrospective effect need be given to the rules

9/11

9.11

Res Leg Dept 6/11

95. Hon'ble Member) Please put up Virasa Draft for approval as above, with a Draft G.O. No. 1 Submission Note - A letter to Collectors also conveying instructions on points raised by them - to [illegible] dismissals suspension [illegible] Collectors - [illegible]

G. R. S. 12]

General and Revenue Secretariat.

SR File No. 94 of 1914.

Serial No.	
	Drafts of D.S.N. & D.S.N. amdts 6 & 7
	96. Drafts of G.O., a letter to Fin. Commr., and the revised rules are subd.
	Rev. sent) 15/11
	14/11/16.
	[Bulky reference files have been kept back]
	97. Drafts of G.O. & letter to Fin. Commr. & D.F.N. prepared in the light of the Council views are subd.
460 15.11.16.	98. 2nd draft) for approval or modification. Revised draft rule and draft Gazette 15/11/16
	You only add to running & writing & putting up hopelessly unsatisfactory final rule upon my sheet instead of all supplementary shall prepare clean copy & shall be glad if this is borne in mind by 16.11
	99. Inspection & redrafting of clean copy of rules submitted previously in suspending file.
	100. Under by the Fin. Commr. letter & Cir. is put up in this connection 16.11

Submitted

This is in reply to Reference from the Fin. Commr. — The questions were kept pending the Version of the Rules & the proposed Draft Endorsement to replies to those questions

17-11-1916

NOTE.—Contn. sheet.

G. R. S. 12]

General and Revenue Secretariat.

SR File No. 94 of 1914.

Serial No.	
	101. Please see the revised Draft order typed on separate tidy Copy for submission to Govr.
	Tidy draft 80 is sent. MS 17/11 — (Asst Secy) H. — HK 17/11/16
	~~Approved~~
	102 A typed Draft order as approved by the 2nd Member is put up. Kind reference is invited to para 3 thereof according to which the order is to come in to Effect from 1.1.'17. It will be more convenient for purposes of Calculation if the order comes in to Effect from the beginning of an official Year. Revised — HK 17.11.16
	103 A tidy Copy of the Draft Order is put up for final approval. The representation made therein by the Asst Secretary deserves consideration. The remarks are noted in the margin. Kindly sign on the margin for proposing Draft for approval.
97 / 18.11.16	2nd Member) — HK 17/11/16 — MS — 104 Approved. Also Draft letter to Govt Canvassers — H — 20.11
	105 Submitted with D.F.-N. Draft-order & D.S.-N. with Draft letter to Govt Canvassers (Asst Secy) — HK 20.11.16
2887 / 20/11/16	

NOTE—Contn. sheet.

(For disposal at a meeting) (41

No. C.610

12/8/1916

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

SUBJECT.

(Clause VIII of the Schedule)

Revision of the rules relating to Inamdar's claims to toddy revenue in the State.

CIRCULATED TO THE MEMBERS OF COUNCIL.

By Order,

D. M. Narasinga Rao

11th August 1916. *Secretary to Government.*

Extraordinary Member of Council. Seen.

First Member of Council. Seen.

Second Member of Council.

WD 2012—GPB—1 000—9-2-16

Final Note by the Second Member of Council.

Subject:—

Draft rules regarding Inamdars' rights to toddy revenue.

---

167 The Rules of 1901 (found on pages 120 to 126 of Vol. 1. of the Excise Manual) and particularly rules 9 and 13 thereof, regulating the refund of toddy revenue to Inamdars who were entitled to such privilege having been found to be defective a notification was issued on 28th February 1916 proposing certain modifications and inviting objections. The subject also came up for discussion at the last session of the Representative Assembly.

166 2. The most important change proposed, viz., to give Inamdars the excise revenue actually accruing in the village whether in the form of tree-tax or shop-rent has not met with any opposition.

3. The other rules notified have called forth vigorous opposition.

4. When the file first came under my perusal I made the following observations:

Pages 24425 of this note

If at this stage I may make a few criticisms they are as follows:-

1. The draft order need not give the discussions that led to the revision of the rules and may be brief.

2. The principle only may be stated. This is in no way against the vested interests of the Inamdars.

3. I do not agree to the average realization principle under

under shop-rent. I agree with the late First Member that the Inamdar is entitled to the actuals.

109 4. No Inamdar is likely to avail himself of the 20 years purchase considering how fluctuating the income is, and how uncertain it is in the future regarding changes of excise policy. Further the rate has to be decided on the average of preceding 3 years. This may be very prejudicial to Government. I am not in favour of buying him out by paying such a heavy compensation. After all the amount involved is not large- Rs. 4,670 if I have correctly read the notes and if the old privilege of the Inamdars is continued on equitable lines i.e., on acttuals accruing within his village, there can be no hardship nor loss to Government The Inamdar is entitled to all unearned increments under this once his claim to enjoy the old privilege undisturbed, is conceded. I also think that old claims should now be settled up under the old rules and the new rules may come into force from the next year."

110 4. The subject has been discussed in Council more than once and on 9th November 1916, it is decided to adopt the revision so far as para 9(1) and 9(2) of the notified rules are concerned and to omit the rest The compensation ~~of buying~~ for permanent closure as proposed is fair. The question of buying up the Inamdars' claim by a number of years purchase ~~calling~~ or by special legislation is not an easy one. It is necessary to collect data as to the probable amount of any compensation that may have to be paid. Estimates will therefore be called for on the point. The resolution of the Council and the draft order ~~passed~~ proposed thereon may both be approved.

Page 38 of office notes.

*Draft for approval

Second Member of Council.

17.11.16

(44

Submitted to His Highness.

I herewith submit the file relating to the revision of the rules regarding the payment of toddy revenue to Inamdars with the "Final" Note" of the - Second Member of Council in the matter. The Order now proposed to issue has been frequently discussed in - Council, has met with general acceptance and satisfactorily disposes of a long standing and much discussed question.

2. The draft Government Order, the draft letter to the Excise Commissioner and the draft of the revised rules may be graciously approved.

M. Vishvanath —

13th Dec 1916.

× Draft for approval is I
⊗ " " II
※ " " III

Record of Cases submitted for the Orders
f His Highness the Maharaja

Subject.

Draft of the revised rules regarding the payment of toddy revenue to Inamaars.

624.

113. *Order.*

~~K R W~~

16/12/16

Rev Cey
Secy
17/12 16/12/16

114. Issue & circulate -

19.12.16

115. Issue as recd
24.12

Vide revenue rule separately
Said rules above mentioned.

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat. | S. R. File No. 94 of 1914.

Serial No.	
3	To the Excise Comr. " Comptroller Alld Dy. Comrs. No. Rl. 3697-706 dated 30-12-16 Approves of the revised rules relating to inamdars claims to the Excise revenue from toddy.
4	To the Excise Comr. No. Rl. 3722 dated 30-12-16 Requests him to state what amount has to be paid by Govt. if they decide to extinguish by purchase the right of inamdars to shop rent.
5	From the Excise Comr. No. A.C. 565-16 dated 8th/12 May 1917. Submits a statement showing the approximate amount that has to be paid by Govt. for the purpose referred to in serial 4.
	116. Submitted for orders. 19-3-18
	117. It is regretted that the office should have kept back this file for nearly a year without submission. The entry in the Diary is admitted to be incorrect.

The Diary of Pol. II for the last year shows that this file was submitted to the Asst. Secy. for orders on 26-5-17. But the sheets of office notes pertaining to the same are missing.
Subd.
19-3-18

This is another case for which Clerk T. Jeyaraj who has now been sent away from the branch was responsible. HM

Revenue Secretary

NOTE—Contn. sheet

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat.

Buying up Inamdars' right to toddy revenue

G.R. File No. 94 of 1914.

Serial No.	
	118. No action is necessary now, as under the Rules it is only when an Inamdar expresses his willingness to compound his rights for a lump sum, that Govt. can proceed to take action (Rule 19). For perusal.
	2nd member) 11.4.18.
298 11.4.18.	
	119. This also applies to Deputations as indicated in my final note
	120. Date not fixed. Whether Scheme of purchase is practicable & unobjectionable should be abandoned
5419 15/4/18	Given) 3.4
	121. Please bring up at a meeting of Council. 13.7.18 RO
	Chief Secy, write Compts. As circulated 15.7.18
	16/7/18

NOTE—Contn. sheet.

(For Disposal at a Meeting)

No. C. 803

22/7/1918.

GENERAL AND REVENUE SECRETARIAT

COUNCIL MATTER.

SUBJECT.

(Clause xii of the Schedule)

Question of buying up Inamdar's rights to toddy revenue.

122 CIRCULATED TO THE MEMBERS OF COUNCIL.

By Order,

C S Balasundaram
Chief Secretary to Government.

20th July 1918.

Extraordinary Member of Council.

X 35 / 23/7 First Member of Council. Weel 23/7

249 / 24.7.18 Second Member of Council. Reel 26.7.18

WD 2670—GPB—1,000—11-5-17

(48

C. 803.

G. R. S. III-2]

General and Revenue Secretariat. S.R. File No. 94 of 1914

Serial No.

INSTRUCTIONS IN COUNCIL ON 1-8-1918.

123. " A fresh statement of cost, as per recent rules may be prepared.

124. The case may be brought up again after the return of Mr. Banerji. "

By order,

Chief Secretary to Govt.
2.8.18

125. Forwarded, with compliments, to the Revenue Secretary to Government, for favour of necessary action.

Excise fee.

3.8.18.

126.

O.T.9

NOTE—Contn. sheet.

WD A 1789—GPB—60,000—20-8-19—S.

G.R.S. III—3]

ROUTINE NOTES

[To be used only for notes, requisitions, etc., not intended for permanent record.]

File D

126 Submitted for orders the recent rules (those issued with G.C. No. 1,3697-706 S.R 94-14-B dated 30th December 1916) apply only to claims to be preferred in future, as in para 3 of the G.C. in question it was ordered that all outstanding claims should be settled under the old rules The recent rules (i.e. those of 1916) do not therefore affect the claims already recognized and those that have been preferred and are still under investigation

It is therefore a point for orders whether a list of the amounts payable for

N. B.—Should routine notes be written on small slips the notes must be copied or slips pasted on this form.

G.R.S. III—3]

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

---

the claims that have been recognized already ~~under the rules~~ under the rules of 1916 is to be called for only for the purpose of comparison

Subd. with adv.

MK
6.8.18

5.8.16

Rw Secy)

For favour of instructions on the point, re, the direction at para 123.

The instructions at para 124 have been noted.

Bo
7.8.18

77.
10.8.18

MK

(2nd ~~Secy~~ member)

I may be explained by C that recently ~~all~~ applications ~~I~~ might purchase is contemplated - for

As future claims are covered the duty & Com. for these types will be obliged further duty be collected Secy. for note in the

N. B.—Should routine notes be written on small slips, the notes must be copied or slips pasted on this form.

GRSM.592

h.t.o.

(57)

2784

AD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat.

D 12863

S.R. File No. 94 of 1914.

Serial No.	
D.12863	129. I thought also that there was no need for collecting any fresh data. I am not aware what the idea was in the instructions of the Council noted at para 123. This will, if agreed, be brought up again in Council.
	DP 12.8.18.
1148 12.8.18	2nd member)
	130. Perhaps this may be explained by the Resdcy - obtaining yrself
	13.8
Seul question of bringing up Inamdars' rights to Toddy Revenue	Instruction in Council. 15-8-18.
	131. To be brought up again six months hence, in March 1919.
	DP 15.8.18.
	132. Excise Supdt. Note the above for guidance and file for the present.
	DP 15.8.18
	133. Re-submitted as per orders in paras 131 and 132 of the note
28/3/19	28-3-19
	MK 29.3.19
	(Temp. member & Dewan)
	29.3.19
	MK 4/4

DEWAN'S OFFICE.
Recd. on 30 MAY 1919 Contd. sheet.
Reg. No. 6786.

ws Papers and advanced by Individual

ules governing Inamdars' claim to excise Revenue

y.

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ulties in deciding claims are not mentioned and it is
lt to meet them unless they are specified.

of three months is not enough for the consideration of this important question.

t may be discussed during Dasara at the Representative
ly. ~~XXXXXXXXXXXX~~ after the return of Mr. Kantaraj Urs.

tification is not published in a prominent place.
a/nge proposed indicates that there is no continuity
olicy and the proposal is made in an arbitrary manner.
estion may be referred to a Committee and its decision
be considered by Government.
ange proposed is apposed to equity and custom and goes
nst the vested interest and enjoyment of the monopoly.

les strike at the root of rights of Inamdars created
ntury ago and the new policy is nothing short of con-
ation of rights.
ove difficulties the principle should not be altered.

roposal runs counter to the basic principle of mutual
tment of excise revenue and amounts to a confiscation
ights.

anges ~~relate to~~ deal with extinguishment of valuable private rights.

lterations proposed go against the vested rights granted
sannads and recognised by Inam settlements.
nherent rights of Inamdars are taken away.
roposed rules would give to Government what appropriately
ongs to the Inamdar.

ew rules are opposed to sannads and enjoyment by Inamdars.

roposed rules are subversive of long standing rights. They
confiscatory of their Inamdars' rights and amount to cancellation of
ted rights. They are therefore unjust.
ules are against sannads and they eventually take from the
mdars their legitimate dues.

Abstract of criticisms published in

members against the proposed amendment of th

from

A. GENERAL.

(1) Preamble			
"Some difficulties having arisen etc."	The Karnataka, April 5.	The diff diffi	
(2) Concluding Portion.			
The limit of three months for giving opinion.	--do.--) Mr. D.Venkataramayya) " V.Raghava Char.	The peri The subj Asse	
(3) General Observations.	The Karnataka.	1. The 2. The of 3. The ma 4. The ag	
	Correspondent to the Hindu. 26th May.	1. The a fi 2. To r	
	Correspondent to the Madras Mail. 27th May.	The al of	
	Mr. D. Venkataramayya.	The	
	" V. Raghava Char.	1. The by 2. The 3. The be	
	Manager Parakalamutt.	The	
	Inamdar, Hantrapalya.	The ar ve	
	Mr. A. C. Devaraj Urs.	The In	

B. SPECIFIC.

Rule 9 (i)	Mr. Venkatarangiengar		According to long sta Governments the tre
	The Karnataka.	1.	The place of approval toddy is drawn or t
		2.	The incidente of any t
		3.	The arrangement betwee all these years.
		4.	This revenue is paid t
		5.	From 1887 payments was
		6.	Depopulated villages w
	Jahgirdar of Yellandur.	1.	The tree tax ought to (a) In the old days. (b) From 1887 sale o condition prece (c) Prior to 1892-3 was leased, but by shops and gr between Madras the case of Ina (d) The Sringeri Jah

Per contra there is one article of a Correspondent.

Rule 9 (ii) and (iii) The rule of averages for payment of shop rent and tree tax.	The Karnataka, May, 17.	The theory of unearned sided advantage, th taken away, and the
	The Hindu, May, 26th.	When a total head of r arise.
	The Madras Mail-27th.	The maximum fixed goes is given and not a
	Mr. V.Raghava Cahr.	The vested rights right revenue should go t have conferred the
	Many others.	The whole revenue is
9, (2) & (3)	No Inamdar has touched upon these points, Viz., compensation for the closure of a shop and the voluntary compounding of the right to excise revenue.	

20.9.16

MRN

ıding usage and the special arrangement between the Mysore and Madras
e-tax ought to go to the place where toddy is consumed.
of toddy excise is the place where toddy is consumed and not where the
rees are tapped.
axation should fall on the consumer.
n Mysore and Madras supports this view and the same has not been questioned

o the Sringeri Jaghir on this principle.
ordered only when a shop existed in an Inam Village.
ith trees get the tree tax under the new rule, which ought not bo be.

go to the place where toddy is consumed for the following reasons:--
it was the toddy shop that was taxed.
f toddy in a village was ~~xxxxxxxxxxxxxxxx~~ considered a necessary
dient for payment of revenue.
the right of drawing toddy and selling it in a particular locality
under the farming system this was substituted for that of selling toddy
oves and to remedy the defects of the farming system the arrangement
and ~~xxxxxxxxxx~~ Mysore was adopted in the rules of 1901 and applied to
ndars, ie., the locality of consumption ought to get the revenue.
gir gets the revenue on this principle.
in P 5 of the Karnataka of April 26, in favour of the new rule proposed.

increment does not apply to Inamdars, because, it has only one
e donors had no idea that part ~~of the part~~ of the gift would be
proposal amounts to a breach of faith.
question
evenue is given away the ~~xxxxx~~ of unearned increment does not

against the vested interest of the Inamdar as the whole revenue
portion of it.

s of Inamdars are taken away by fixing the maximum. Any increased
o the Inamdar and not to Government, more especially when Sannads
entire revenue and also future increases in a specific manner.
iven away and not a portion. So to fix the maximum would be unjust.

20-9-46